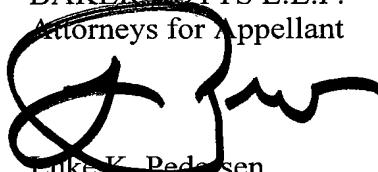


Conclusion

In the original Appeal Brief submitted July 29, 2008, Appellant authorized the Commissioner to charge the large entity fee of \$510.00 under 37 C.F.R. §§1.191(a) and 1.17(b) for filing this Appeal Brief to Deposit Account No. 02-0384 of Baker Botts L.L.P. Thus, Appellant believes that no additional fees are due at this time. Although no fees are believed to be due at this time, the Commissioner is authorized to charge any additional fees and/or credit any overpayments to Deposit Account No. 02-0384 of Baker Botts L.L.P.

Respectfully submitted,

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Date: 8-21-08

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